APPENDIX 1

OSCR
Scottish Charity Regulator
Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	01	24	To	31	12	24

Reference and administration details

Charity name	INVERBERVIE BURGH HALL COMMITTEE OF MANAGEMENT
Other names charity is known by	
Registered charity number	SC 003242
Charity's principal address	[redacted]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[redacted]			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

THE BODY IS AN UNINCORPORATED ORGANISATION WHICH OPERATES UNDER A CONSTITUTION. THE BODY WAS RECOGNISED AS A CHARITY ON 14/03/2001.

Trustee recruitment and appointment

NO CHANGE

Objectives and activities

Charitable purposes

THE PURPOSE IS TO MAINTAIN THE UPKEEP OF INVERBERVIE BURGH HALL AND TO FACILIATE AND SCHEDULE TIME SLOTS FOR LOCAL ORGANISATIONS SUCH AS PRE-SCHOOL, SOCIAL CLUB, DANCING CLASSES AND OTHER LOCAL EVENTS.

Summary of the main activities in relation to these objects

THE ABOVE GROUPS ARE CHARGED FEES, DIFFERENT RATES FOR PROFIT AND NON PROFIT ORGANISATIONS. THESE FUNDS ARE USED TO MAINTAIN AND IMPROVE THE BUILDING.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	THE FACILITIES WERE MAINTAINED BY MEETING THE NECESSARY FINANCIAL COMMITMENTS OF GAS, ELECTRIC, INSURANCE, PERFORMING ARTS LICENCE AS WELL AS FIRE, AIR CONDITIONING AND CLEANING MAINTENANCE COSTS. A FULL BUILDING SURVEY WAS OBTAINED TO ASSESS REQUIRED REPAIRS FOR THE BUILDING. THE REPAIRS COMMENCED TO REPOINT STONEWORK AND ROOF MAINTENANCE WITH AN ONGOING PLAN NOW IN PLACE TO FACILIITATE THE FURTHER WORKS.

Financial review

Brief statement of the charity's policy on reserves	RESERVES ARE ACCUMULATED FOR THE NEXT NECESSARY REPAIR/REFURBISHMENT REQUIRED.
Details of any deficit	THE MANAGEMENT COMMITTEE AVOID DEFICITS OR LOANS.
Donated facilities and services (if any)	

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) *OSCR will accept digital or typed signatures*	[redacted]
Full name(s)	
Position (e.g. Chair)	TRUSTEE
Date	31/6/25.

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	01	01	2024	to	31	12	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations		2396			2396 -	25
Legacies					-	
Grants		9000			9000 -	
Receipts from fundraising activities		10033			10033 -	7659
Gross trading receipts		22737			22737 -	19548
Income from investments other than land and buildings		230			230 -	209
Rents from land & buildings					-	
Gross receipts from other charitable activities		540			540 -	548
					-	
A1 Sub total	-	44936 -	-	-	44936 -	27989 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	44936 -	-	-	44936 -	27989 -
A3 Payments						
Expenses for fundraising activities		6290			6290 -	4518
Gross trading payments		22212			22212 -	18359
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	-	28502 -	-	-	28502 -	22877 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	28502 -	22877 -
Net receipts / (payments)	-	-	-	-	-	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	16434.	5112 -

APPENDIX 2

- SC

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year		17688			17688 -	12576
	Surplus / (deficit) shown on receipts and payments account		16313			16313 -	5112
						-	
						-	
	Cash and bank balances at end of year	-	34001 -	-	-	34001 -	17688 -
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval

** Please note - OSCR will accept digital or typed signatures*

- SC

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
INVERBERVIE PRESCHOOL		2000			2000 -	
BERVIE CHURCH		25			25 -	
CROWDFUNDER		124.81			124.81 -	
ANON		246			246 -	25
Total	-	2396 -	-	-	2396 -	25 -
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
TULLO/TWINSHIELD		9000	9000 -	
COMMUNITY FUND			-	
			-	
			-	
Total	-	9000 -	9000 -	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name INVERBERVIE BURGH HALL COMMITTEE OF MANAGEMENT
Registered charity number	SC003242
On the accounts of the charity for the period	Period start date: Day 01 Month 01 Year 2024 **to** Period end date: Day 31 Month 12 Year 2024
Set out on pages	(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper [redacted]

Signed:**
Name:
Relevant professional qualification(s) or body (if any):
Address:

[redacted]

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

NAME	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL		2023	DIFF
WAGES													0.00		3,180.00	-3,180.00
GAS/ELECTRIC	1,022.87	1,080.05	863.47	818.88	756.24	514.22	455.48	303.00	343.47	332.36	383.94	642.47	7,516.45		5,088.72	2,427.73
BT	46.63	46.78	46.91	59.39	52.27	57.56	60.02	44.83	46.55	52.26	51.70	62.24	627.14		610.14	17.00
INSURANCE						1,118.94							1,118.94		977.18	141.76
WASTE								729.90					729.90		639.54	90.36
CLEANING			184.75	90.61		1.96		146.85	4.90	86.28	1.96	127.05	644.36		1,248.09	-603.73
STATIONERY													0.00		179.64	-179.64
ARTIST PAYMENTS				6,140.01									6,140.01		4,303.48	1,836.53
MISCELLANEOUS							10.00		19.40				29.40		630.80	-601.40
REPAIRS				160.00	78.00	146.23	325.69			4,650.00		2,000.00	7,359.92		1,399.58	5,960.34
REFURBISHMENT				558.00			2,820.00			447.84	144.00		3,969.84		4,300.57	-330.73
LICENSING	216.25												216.25		105.00	111.25
	1,285.75	1,126.83	1,095.13	7,826.89	886.51	1,838.91	3,671.19	1,224.58	414.32	5,568.74	581.60	2,831.76	28,352.21	28,352.21	22,662.74	5,689.47
													28,352.21	TOTAL EXPENDITURE		
NAME	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL		2023	DIFF
PRE SCHOOL	1,344.00	1,512.00	1,666.00	1,820.00	1,092.00	2,023.00	2,093.00		819.00	1,911.00	1,183.00	3,003.00	18,466.00		16,302.00	2,164.00
SOCIAL CLUB		120.00		120.00	180.00	120.00	150.00	120.00	150.00	120.00	60.00	150.00	1,290.00		1,062.00	228.00
WHIST				150.00				240.24	45.00				435.24		368.00	67.24
MASONIC													0.00		140.00	-140.00
SCD				101.25						45.00		53.75	200.00		433.50	-233.50
PRIVATE HIRES	130.00	185.00	200.00	100.00	280.00			600.00	150.00	20.00	500.00	180.00	2,345.00		1,242.50	1,102.50
	1,474.00	1,817.00	1,866.00	2,291.25	1,552.00	2,143.00	2,243.00	960.24	1,164.00	2,096.00	1,743.00	3,386.75	22,736.24	22,736.24	19,648.00	3,188.24
NAME															2023	DIFF
DONATIONS							25.00				2,124.81	246.00	2,395.81		0.00	2,395.81
INTEREST RECEIVED			38.97			55.22			42.98			1.42	138.59		127.40	11.19
BT - PRE-SCHOOL	62.16	46.63	46.78	46.91	59.39	52.27					225.36		539.50		547.98	-8.48
CANCELLED CHEQUE				46.75									46.75		0.00	46.75
ART SHOW C/CARD PAYMENTS				6,140.01									6,140.01		4,517.04	1,622.97
FUNDING					9,000.00								9,000.00		0.00	9,000.00
CHRISTMAS FAYRE													0.00		0.00	0.00
CEILIDH													0.00		0.00	0.00
GALA TAKINGS													0.00		0.00	0.00
	62.16	46.63	85.75	6,233.67	9,059.39	107.49	25.00	0.00	42.98	0.00	2,350.17	247.42	18,260.66	18,260.66	5,192.42	13,068.24
													40,996.90	TOTAL INCO	24,740.42	16,256.48

INVERBERVIE BURGH HALL MANAGEMENT COMMITTEE
FINANCIAL REPORT - YEAR 2024

CREDIT			DEBIT	
o/b RBS	10,188.73		WAGES	0.00
INTEREST	138.59		REFURBISHMENT	3,969.84
			GAS/ELECTRIC	7,516.45
ARTSHOW CARD PAYMENTS	6,140.01		BT	627.14
CANCELLED CHEQUE	46.75		INSURANCE	1,118.94
RENTALS	22,736.24		ARTIST PAYMENTS	6,140.01
DONATIONS	2,395.81		CLEANING	644.36
FUNDING	9,000.00		REPAIRS	7,359.92
BT - PRE-SCHOOL	539.50		MISCELLANEOUS	29.40
CEILIDH	0.00		WASTE	729.90
			MUSIC LICENSING	216.25
			STATIONERY	0.00
DEPOSITS NOT USED				
			CASH NOT BANKED	82.06
		c/b	RBS	22,751.36
TOTAL	51,185.63		TOTAL	51,185.63

INVERBERVIE BURGH HALL MANAGEMENT COMMITTEE
FINANCIAL REPORT - ART SHOW BANK ACCOUNT 2024

CREDIT			DEBIT	
O/B RBS	7,772.84			
INTEREST	91.58		ARTISTS PAYMENTS	6,018.89
BOARD SALES	800.00		STATIONERY/STAMPS/MISC	194.98
CASH SALES	3,093.28		TEAROOM	75.77
CARD SALES	6,140.00			
		C/B	RBS	11,608.06
TOTAL	17,897.70		TOTAL	17,897.70